

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.362 OF 2001

M/s.Alfa Laval India Ltd. ..Appellant.

V/s.

Dy.Commissioner of Income-tax ..Respondent.

Mr.S.N.Inamdar for the appellant.

Mr.R.V.Desai, senior counsel for the respondent.

**CORAM : S.RADHAKRISHNAN AND
J.P.DEVADHAR, JJ.**

DATED : 14TH FEBRUARY, 2005.

P.C. :-

1. Heard the learned counsel for the appellant and the respondent. Both the learned counsel categorically state that the issue involved in the above is squarely covered by the Division Bench Judgment of our High Court in the case of **Alfa Laval India Ltd. V/s. Deputy Commissioner of Income-Tax** reported in **266 I.T.R. 418** against the revenue and in favour of the assessee. Under these circumstances, the appeal is allowed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)